

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial DAVID R ZICKEFOOSE		Last name ZICKEFOOSE	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial PATRICIA J ZICKEFOOSE		Last name ZICKEFOOSE	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State [REDACTED]	
ZIP code [REDACTED]			
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness** You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. ☐	(1) First name Last name			Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	98.
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
4a	IRA distributions	4a	
4b	Taxable amount	4b	
5a	Pensions and annuities	5a	
5b	Taxable amount	5b	
6a	Social security benefits	6a	
6b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)		☐
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	☐
8	Other income from Schedule 1, line 10	8	-283.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	-185.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	-185.
12	Standard deduction or itemized deductions (from Schedule A)	12	54,695.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	54,695.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0.

Standard Deduction for —

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under **Standard Deduction**, see instructions

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	0.
2	☐ 4972	3	
17	Amount from Schedule 2, line 3.	17	
18	Add lines 16 and 17.	18	0.
19	Child tax credit or credit for other dependents from Schedule 8812.	19	
20	Amount from Schedule 3, line 8.	20	
21	Add lines 19 and 20.	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	23	
24	Add lines 22 and 23. This is your total tax .	24	0.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions).	25c	
d	Add lines 25a through 25c	25d	
26	2022 estimated tax payments and amount applied from 2021 return.	26	
27	Earned income credit (EIC).	27	
28	Additional child tax credit from Schedule 8812.	28	
29	American opportunity credit from Form 8863, line 8.	29	
30	Reserved for future use.	30	
31	Amount from Schedule 3, line 15.	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits .	32	
33	Add lines 25d, 26, and 32. These are your total payments .	33	0.

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax .	36	

Direct deposit?
See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	0.
38	Estimated tax penalty (see instructions).	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ **Yes. Complete below.** ☐ **No**

Designee's name **KEVIN S DAVIDSON** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?
See instructions.
Keep a copy for your records.

Your signature	Date	Your occupation SELF EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOMEMAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name KEVIN S DAVIDSON	Preparer's signature	Date	PTIN	Check if: ☒ Self-employed
Firm's name KEVIN S. DAVIDSON, CPA	Phone no.		Firm's EIN	
Firm's address				

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-283.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(f) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-283.

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit.	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
d	Reforestation amortization and expenses.	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a.	26	0.

Schedule 1 (Form 1040) 2022

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	STATEMENT . 1	1	31,484.
2	Enter amount from Form 1040 or 1040-SR, line 11.	2	-185.	
3	Multiply line 2 by 7.5% (0.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		31,484.

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box.	☐	5a	26,767.
b	State and local real estate taxes (see instructions).	SEE STATEMENT . 2	5b	10,868.
c	State and local personal property taxes.		5c	
d	Add lines 5a through 5c.		5d	37,635.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		5e	10,000.
6	Other taxes. List type and amount:		6	
7	Add lines 5e and 6.		7	10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box.	☐		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	SEE ST. 3	8a	13,211.
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		8b	
c	Points not reported to you on Form 1098. See instructions for special rules.		8c	
d	Reserved for future use		8d	
e	Add lines 8a through 8c.		8e	13,211.
9	Investment interest. Attach Form 4952 if required. See instructions		9	
10	Add lines 8e and 9.		10	13,211.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	STATEMENT . 4	11	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	SEE STATEMENT . 5	12	
13	Carryover from prior year.		13	
14	Add lines 11 through 13.		14	0.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	0.
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount:		16	0.
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12.	17	54,695.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box.	☐	

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor DAVID R ZICKEFOOSE		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) HOME REMODELING	B Enter code from instructions 531390	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ...		☒ Yes ☐ No
H If you started or acquired this business during 2022, check here.....		☒
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions.....		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?.....		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	15,000.
2 Returns and allowances.....	2	
3 Subtract line 2 from line 1.....	3	15,000.
4 Cost of goods sold (from line 42).....	4	
5 Gross profit. Subtract line 4 from line 3.....	5	15,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....	6	
7 Gross income. Add lines 5 and 6.....	7	15,000.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising.....	8		18 Office expense (see instructions).....	18	
9 Car and truck expenses (see instructions).....	9	12,259.	19 Pension and profit-sharing plans.....	19	
10 Commissions and fees.....	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions).....	11		a Vehicles, machinery, and equipment.....	20a	
12 Depletion.....	12		b Other business property.....	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).....	13		21 Repairs and maintenance.....	21	
14 Employee benefit programs (other than on line 19).....	14		22 Supplies (not included in Part III).....	22	196.
15 Insurance (other than health).....	15		23 Taxes and licenses.....	23	117.
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.).....	16a		a Travel.....	24a	
b Other.....	16b		b Deductible meals (see instructions).....	24b	
17 Legal and professional services.....	17		25 Utilities.....	25	
			26 Wages (less employment credits).....	26	
			27a Other expenses (from line 48).....	27a	1,514.
			b Reserved for future use.....	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.....	28	14,086.			
29 Tentative profit or (loss). Subtract line 28 from line 7.....	29	914.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.....	30	1,197.			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-283.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself.	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39.	40
41	Inventory at end of year.	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 3/11/17

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business 20,956 b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47 a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

COUNTY RECORDS	154.
PARKING AND TOLLS	450.
PROPERTY RADAR	199.
TELEPHONE	711.
48 Total other expenses. Enter here and on line 27a.	48 1,514.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	DNE ASSOCIATES	P				
B						
C						
D						

Passive Income and Loss				Nonpassive Income and Loss	
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

Part III Income or Loss From Estates and Trusts

33	(a) Name			(b) Employer ID no.
A				
B				
Passive Income and Loss				Nonpassive Income and Loss
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34 a Totals.....				
b Totals.....				
35 Add columns (d) and (f) of line 34a.....				35
36 Add columns (c) and (e) of line 34b.....				36
37 Total estate and trust income or (loss). Combine lines 35 and 36.....				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2022Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	DAVID R ZICKEFOOSE		-283.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-283.	5	0.
3	Qualified business net (loss) carryforward from the prior year.	3	0.	10	0.
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	14	0.
5	Qualified business income component. Multiply line 4 by 20% (0.20).			15	0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0.	16	283.
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	0.	17	0.
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.		
9	REIT and PTP component. Multiply line 8 by 20% (0.20).				
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.				
11	Taxable income before qualified business income deduction (see instructions).	11	0.		
12	Net capital gain (see instructions).	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.		
14	Income limitation. Multiply line 13 by 20% (0.20).				
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).				
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-				
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-				

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2022)

Form **8829**Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040) Use a separate Form 8829 for each home you used for business during the year.
Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **176**

Name(s) of proprietor(s)

DAVID R ZICKEFOOSE

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	100
2	Total area of home	2	2,111
3	Divide line 1 by line 2. Enter the result as a percentage.	3	4.74 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.	7	4.74 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	914.
See instructions for columns (a) and (b) before completing lines 9-22.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	13,868.
11	Real estate taxes (see instructions)	11	540.
12	Add lines 9, 10, and 11	12	540.
13	Multiply line 12, column (b), by line 7	13	657.
14	Add line 12, column (a), and line 13	14	1,197.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	2,870.
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	8,012.
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	10,882.
24	Multiply line 23, column (b), by line 7	24	516.
25	Carryover of prior year operating expenses (see instructions)	25	14,340.
26	Add line 23, column (a), line 24, and line 25	26	14,856.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,644.
32	Add lines 29 through 31	32	1,644.
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	1,197.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions.	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	36	1,197.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2023

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	14,856.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,644.

2022

FEDERAL STATEMENTS

PAGE 1

DAVID R AND PATRICIA J ZICKEFOOSE

STATEMENT 1
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES	\$	3,991.
INSURANCE PREMIUMS FROM SE HEALTH		27,493.
TOTAL	\$	<u>31,484.</u>

STATEMENT 2
SCHEDULE A, LINE 5B
REAL ESTATE TAXES

.....	\$	10,868.
TOTAL	\$	<u>10,868.</u>

STATEMENT 3
SCHEDULE A, LINE 8A
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

HOME OFFICE NONBUSINESS ALLOCATION	\$	13,211.
TOTAL	\$	<u>13,211.</u>

STATEMENT 4
SCHEDULE A, LINE 11
CONTRIBUTIONS BY CASH OR CHECK

DISALLOWED CONTRIBUTIONS	\$	52.
TOTAL	\$	<u>-52.</u>
		<u>0.</u>

STATEMENT 5
SCHEDULE A, LINE 12
CONTRIBUTIONS OTHER THAN CASH

DISALLOWED CONTRIBUTIONS	\$	500.
TOTAL	\$	<u>-500.</u>
		<u>0.</u>

